

**RB**

#514  
2000 Hamilton Street  
Philadelphia, Pa 19130

April 30, 2012

Office of The Clerk  
US District Court for the  
Eastern District of  
Pennsylvania  
601 Market Street  
Philadelphia, Pa 19106

**12 2498**

Re: Charles Poland Jr., taxpayer

**NOTICE OF REMOVAL:  
Title 28 U.S.C., . 1446(4)**

In compliance with the taxpayers' statute and entry of judgment for petitioner, Charles Poland. We are compelled under due process to go forward at this time as business of the court.

A civil action on our part, in the prevention of any further crime and displacements. Thank you copies will be furnished.



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Charles Poland Jr.

cp.

#514  
2000 Hamilton Street  
Philadelphia, Pa 19130

May 03, 2012

Federal Trade Commission  
600 Pennsylvania Avenue, NW.  
Washington, DC. 20580

Re: Demand Letter for Payment, by C. Poland, Jr., taxpayer

Dear Gentleman or Madam,

I really don't care for the way H &R Block online and the Internal Revenue Service, wants to walk away with someone's tax refund payment? Remember the IRS., has tax planners and advocates for this purpose and for next year.

Please see enclosed for further information on this topic, thank you.  
[Rule 50, F.R.C.P. judgment as a matter of law.]

Very Sincerely,

A handwritten signature in black ink that reads "C. Poland". The signature is written in a cursive, flowing style.

Charles Poland Jr.

Internal Revenue Service  
Kansas City, Mo.

[Home](#)[Get Refund Status](#)[Refund Help](#)[Take Survey](#)[Log Out](#)**Refund Status**Your Personal  
Tax DataSocial Security Number  
or IRS Individual Taxpayer  
Identification Number:  
\*\*\*-\*\*-3321Filing Status:  
SingleTax Period Ending:  
December 31, 2011Your Expected  
Refund Amount:  
\$15,141.00**Refund Status Results**[Print Now](#)

We have received your tax return and it is being processed. Unless there is a processing delay or you owe other taxes, you should receive your refund by **April 24, 2012**.

Please read the following information related to your tax situation:

- [Tax Topic 152, Refund Information](#)

[Print Now](#)[How Did We Do?](#)[Log Out](#)[IRS Privacy Policy](#)

### **Summary Judgment ;**

In law, a summary judgment is a determination made by a court without a full trial. Such a judgment may be issued as to the merits of an entire case, or of specific issues in that case.

In common law systems, the interpretation of that law, that is to say, any question as to what the law actually is in a particular case, are decided by the judge; in rare cases jury nullification of the law may act to contravene or complement the instructions or orders of the judge, or other officers of the court. It is the factfinder that has to decide what the facts are and apply the law. In traditional common law the factfinder was a jury or a judge. And they decide on "what really happened"

Absent an award of summary judgment (or some other type of pretrial dismissal), a lawsuit will ordinarily proceed to trial, which is an attempt to persuade the factfinder that such party is saying what really happened, and that, under the judge's view of applicable law, such party should prevail. A case can get to trial by including disclosed documents to the opponent by discovery, and often in the form of witness statements. A lengthy, difficult and costly process at times.

A party that applies for summary judgment is attempting to avoid the time and expense of a trial when the outcome is obvious. To eliminate its risk of losing at trial and possibly avoid having to go through discovery. Where no material issues of fact remaining to be tried. And if the circumstances presented show merit in a case, subject matter, timeliness, in a matter of law, a cause action, with in discretion of the court, resolution a court can grant under the motion; etc. Rule 56, federal rule of civil procedure, 28 USC.,

C. Poland Jr.



STOP 6120  
KANSAS CITY MO 64999-0034

In reply refer to: 0925149983  
Apr. 11, 2012 LTR 12C 0 R  
----- 201112 30  
00002391  
BODC: WI

CHARLES H POLAND JR  
514 2000 HAMILTON ST  
PHILADELPHIA PA 19130



047552

Social Security Number:  
BATCH 11308,10 09209-077-23147-2

Dear Taxpayer:

We received your Dec. 31, 2011, Form 1040A federal individual income tax return, but we need more information to process the return accurately. Please send us this letter with your reply within 20 days from the date of this letter.

Please enclose only the information requested and any forms, schedules or other information required to support your entries. DO NOT SEND A COPY OF YOUR RETURN, unless specifically instructed to do so. We will issue any refund due to you in about 6 to 8 weeks from the time we receive your response. If we don't receive a response from you, we may have to increase the tax you owe or reduce your refund.

To obtain the forms, schedules, or publications needed to respond to this letter, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

Please provide a form with information that supports the wage or withholding entry of \$13,229.00 on line 36, Form 1040A. It could be Form W-2, Form W-2G (for gambling winnings), or Form 1099-R (for pension income). If you don't have the form you need, please contact the issuer of the income statement for a copy and send it with a copy of this letter. Otherwise, send us the information in some substitute form. For example, one substitute for Form W-2 could be an earnings statement from your employer which shows year-to-date totals. If you don't have an earnings statement, ask your employer for a copy.

If you have any questions about this letter, please call the appropriate telephone number listed below:

- 1-800-829-0922 (Individual-Wage Earners)
- 1-800-829-8374 (Individual-Self Employed/Business Owners)
- 1-800-829-4059 (Telecommunication Device for the Deaf, TDD).
- 1-267-941-1000 (Outside of the United States) This is not a toll-free number.

If you prefer, you may write to us at the address shown at the beginning of this letter.

0925149983  
Apr. 11, 2012 LTR 12C 0 R  
201112 30  
00002393

CHARLES H POLAND JR  
514 2000 HAMILTON ST  
PHILADELPHIA PA 19130



047552

Sincerely yours,

*Donna M. Stevenson*

Donna M. Stevenson  
Operations Mgr., Input Correction

BATCH 11308,10  
09209-077-23147-2

Enclosures:  
Copy of this letter  
Envelope

#514  
2000 Hamilton Street  
Philadelphia, Pa 19130

April 26, 2012

Donna M. Stevenson  
Internal Revenue Service  
Kansas City, Mo 64999-0034

Re: Tax Ct. & Rule 1, Charles Poland Jr.

Dear Donna Stevenson, operation mgr.

On Wednesday, April 25, 2012 we had no other choice than to fax and file-in with the Internal Revenue Serv. about my tax refund? According to irs.com's - where's my refund - the check was scheduled to arrive by the 24<sup>th</sup> this month. I have copies of the estimated tax refund and the tax file summary amounts that were submitted afterwards. The record should show that there was no tax refund received by me currently.

There still no explanation or compensation for it at this time (Rule 81). A reply is welcome on your part, thank you.

Sincerely,

A handwritten signature in black ink that reads "C. Poland". The signature is written in a cursive, flowing style.

Charles Poland Jr.

cp.